

**Maine Revised Statutes**  
**Title 5: ADMINISTRATIVE PROCEDURES AND SERVICES**  
**Chapter 11: OFFICE OF THE STATE AUDITOR**

**§243. POWERS AND DUTIES**

The Office of the State Auditor has authority: [ 2013, c. 16, §3 (AMD) . ]

**1. Audit.** To audit all accounts and other financial records of State Government or any department or agency of State Government, including the judiciary and the Executive Department of the Governor, except the Governor's Expense Account, and to report annually on this audit, and at such other times as the Legislature may require;

[ 1999, c. 208, §1 (AMD) . ]

**2. Counties.** To perform annual audits of all accounts and other financial records of the several counties or any departments or agencies thereof, the expenses of such audits to be paid by the counties.

[ 2003, c. 450, §1 (AMD) . ]

**3. Municipalities.** To perform audits for cities, towns and villages as required by Title 30-A, sections 5821 to 5823. The rate charged by the office to perform audits must include the proportional amount of the State Auditor's duties and be used to offset the General Fund costs of the State Auditor;

[ 2013, c. 16, §4 (AMD) . ]

**3-A. Municipal cost component.** No later than February 1st following the end of each fiscal year, to ensure that an annual audit of the municipal cost component and the Unorganized Territory Education and Services Fund in Title 36, chapter 115 is conducted. The expenses of these services are part of the municipal cost component and are paid out of the Unorganized Territory Education and Services Fund;

[ 1999, c. 208, §1 (AMD) . ]

**4. Accounting systems; probation officers.**

[ 1999, c. 208, §1 (RP) . ]

**4-A. Audit for District Court.**

[ 1979, c. 124, §23 (RP) . ]

**5. Postaudit.**

[ 1983, c. 556, §1 (RP) . ]

**5-A. Budget and program review.** To review and study departmental budgets and capital programs for better and efficient management of State Government;

[ 1999, c. 208, §1 (AMD) . ]

**5-B. Dedicated funds.** To review and study expenditures of the dedicated funds of independent boards and commissions;

[ 1999, c. 208, §1 (AMD) .]

**6. Staff agency.** To serve as a staff agency to the Legislature, or any of its committees, or to the Governor in making investigations of any phase of the State's finances;

[ 1999, c. 208, §1 (AMD) .]

**7. Reports.** To report its findings, with recommendations, on any review or study to the Legislature;

[ 1999, c. 208, §1 (AMD) .]

**8. Audit.** To perform audits of all accounts and financial records of any organization, institution or other entity receiving or requesting an appropriation or grant from State Government and to issue reports on such audits at such times as the Legislature or the State Auditor may require; and

[ 1999, c. 208, §1 (AMD) .]

**9. Single audit.** To conduct financial and compliance audits of financial transactions and accounts kept by or for all state agencies subject to the Single Audit Act Amendments of 1996, 31 United States Code, Sections 7501 to 7507 (1998). The audits must be conducted in accordance with generally accepted governmental auditing standards.

[ 1999, c. 208, §1 (NEW) .]

#### SECTION HISTORY

1965, c. 486, (AMD). 1967, c. 427, §2 (AMD). 1967, c. 494, §4 (AMD). 1967, c. 544, §9 (AMD). 1969, c. 504, §8 (AMD). 1971, c. 145, §§1,2 (AMD). 1973, c. 537, §2 (AMD). 1975, c. 497, §3 (AMD). 1977, c. 380, §B2 (AMD). 1979, c. 127, §§22,23 (AMD). 1979, c. 541, §A21 (AMD). 1983, c. 508, §1 (AMD). 1983, c. 556, §1 (AMD). 1987, c. 737, §§C5,C6,C106 (AMD). 1989, c. 6, (AMD). 1989, c. 9, §2 (AMD). 1989, c. 104, §§C8,C10 (AMD). 1989, c. 857, §§16,17 (AMD). 1999, c. 208, §1 (AMD). 2003, c. 450, §1 (AMD). 2013, c. 16, §§3, 4 (AMD).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 126th Maine Legislature and is current through August 1, 2014. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.